

**FINANCIAL
BENCHMARKS
STUDY**

**WHITE OAK ISD
WHITE OAK, TEXAS**

**Presented May 21, 2009
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White Oak ISD**

Benchmark Comparison Studies

Introduction

As a result of our discussion on the financial situation at White Oak ISD, I compiled some data into a set of benchmark comparison's to look at WOISD and other schools that share similar characteristics. You will see WOISD compared to schools with similar Target Revenue, Weighted Average Daily Attendance, and Geographic Location. There are seventeen indicators for comparison and I believe you will be pleased with how White Oak "stacks up" with other schools. If you have any questions about this data, please give me a call or drop in for a visit

WADA Benchmark – Comparing White Oak to schools with similar WADA gives us an idea of our spending practices and staffing ratios as compared to a district that close to us in size as it relates to receiving Target Revenue funds. This list is not an indicator of schools that receive the same amount of funds but schools that use the same number to determine the amount of state funds received. WADA and Target Revenue combined determine approximately 90% of the districts revenue.

Target Revenue Benchmark – White Oak ISD Target Revenue is \$4591.00 per WADA. Comparing WOISD to 15 school districts with WADA in the \$4500.00 range gives us a look at staffing, salaries and expenditures with a relevant control group.

Both the WADA and Target Revenue benchmarks include schools you are not familiar with. The value of these comparisons is the use of state data to look for control groups that share common attributes with White Oak ISD. A summary of these two studies show WOISD's expenses are less than the group in 1 of 14 indicators, equal in one and our expenses are higher in 6 indicators. Looking at salaries we are lower than the average in three of eight indicators and higher in five. Of those five the two that are significantly above are Campus administrator pay. WOISD is very fortunate to have what I believe is the strongest administrative team in this area. The years of experience of this group move the average above the group and it is money very well spent. One of the areas to look at carefully is student ratio. This is a good indicator of how efficient the district is working. WOISD's ratios show that we are more efficient in 10 of 12 indicators, equal in one and below average in one. With that being said, the last indicator is Student Ratio to All Staff. WOISD comes out 6.5% better by WADA and 21% better by Target Revenue.

Area Schools Benchmark – This comparison speaks for itself. I simply tried to list a number of schools in the area. There is no cut off for size, demographics or performance ratings. This chart can be used to get an idea of how we fare to the schools in this general area.

Benchmark Comparison of Schools By WADA

The following information is a comparison of data from 12 school districts that have WADA in a range from 1638 to 1675. White Oak ISD WADA is 1659. This is 2007/2008 PEIMS Data.

The school districts included in this benchmark are listed below;

Grand Saline – 1675	Prairiland – 1670	Dimmitt – 1670
Corrigan/Camden – 1665	Van Vleck – 1660	Grandview – 1658
Odem/Edroy – 1656	Palmer – 1653	Melissa – 1652
Grape Creek – 1645	Floydada – 1642	Clifton – 1638

<u>Expense per Student</u>	<u>White Oak</u>	<u>Group Average</u>
Instruction	\$4063 (-12%)	\$4639
Instructional Support	\$1075 (-9%)	\$1182
District Operations	\$1520 (+6%)	\$1434
Central Administration	\$365 (-20%)	\$453
Basic Education	\$7023 (-9%)	\$7709
Payroll	\$5123 (-14%)	\$5939
Debt Service	\$535 (-14%)	\$621
<u>Salary Averages</u>	<u>White Oak</u>	<u>Group Average</u>
Teachers	\$41,133 (+0.6%)	\$40,887
Campus Administrators	\$64,467 (+11.8%)	\$57,641
Central Administration	\$70,800 (-3.5%)	\$73,370
Support Staff	\$43,786 (-6.4%)	\$46,782
<u>Student Ratio To:</u>	<u>White Oak</u>	<u>Group Average</u>
Teachers	13.61 (+8.2%)	12.59
Campus Administrators	246.13 (+26.5%)	194.54
Central Administrators	447.33 (+4.5%)	428.10
Support Staff	157.38 (+12.4%)	140.05
Other Staff	26.39 (+48.3)	17.79
All Staff	8.06 (+23.4)	6.53

Benchmark Comparison of Schools By Target Revenue

The following information is a comparison of data from 15 school districts that have a Target Revenue in a range from \$4,510 to \$4,599. White Oak ISD has a Target Revenue of \$4,591. This is 2007/2008 PEIMS Data.

The school districts included in this benchmark are listed below;

Elkhart – 4599	Neches – 4554	Hudson – 4576
Lufkin – 4592	Central – 4550	Redwater – 4526
Hubbard – 4510	Alto – 4581	Jacksonville – 4559
Copper – 4559	Gladewater – 4591	Pine Tree – 4546
Harlton – 4591	M. P. Chapel Hill – 4528	Ore City – 4548

<u>Expense per Student</u>	<u>White Oak</u>	<u>Group Average</u>
Instruction	\$4,063 (0%)	\$4,066
Instructional Support	\$1,075 (+5.6%)	\$1,014
District Operations	\$1,520 (+18.9%)	\$1,238
Central Administration	\$365 (+9.6%)	\$329
Basic Education	\$7,023 (+5.4%)	\$6,646
Payroll	\$5,123 (-6%)	\$5,452
Debt Service	\$535 (+18.3%)	\$437
<u>Salary Averages</u>	<u>White Oak</u>	<u>Group Average</u>
Teachers	\$41,133 (+2.3%)	\$40,219
Campus Administrators	\$64,467 (+10.9%)	\$58,141
Central Administration	\$70,800 (-0.7%)	\$71,284
Support Staff	\$43,786 (+3%)	\$42,498
<u>Student Ratio To:</u>	<u>White Oak</u>	<u>Group Average</u>
Teachers	13.61 (0%)	13.61
Campus Administrators	246.13 (+9.6%)	224.49
Central Administrators	447.33 (-32.1%)	658.33
Support Staff	157.38 (+52.9%)	102.93
Other Staff	26.39 (+54.7%)	17.05
All Staff	8.06 (+21%)	6.67

Benchmark Comparison of Area Schools

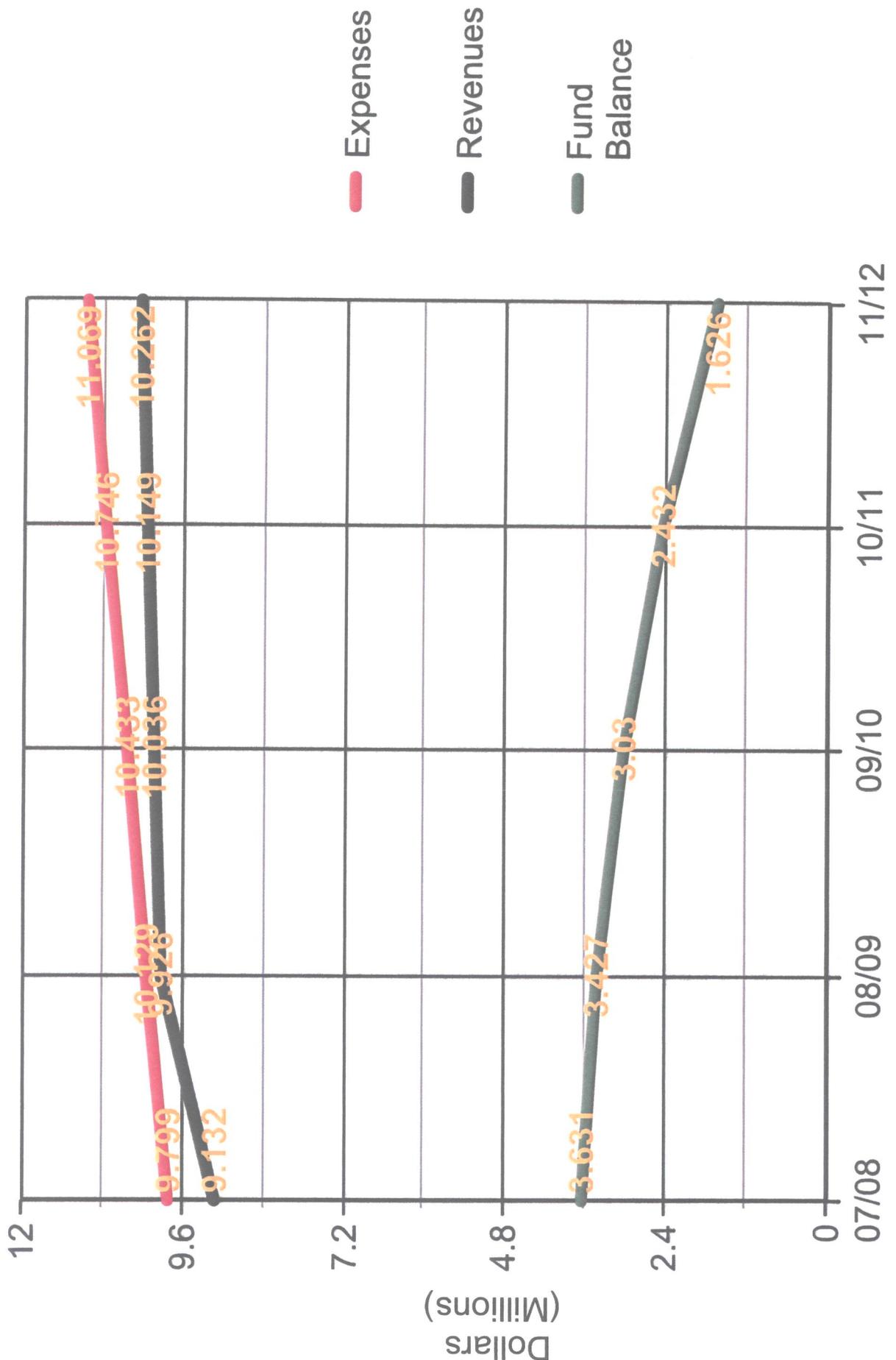
The following information is a comparison of data from 23 school districts that are in this geographic area. The only thing these school districts have in common is proximity to White Oak ISD.

The school districts included in this benchmark are listed below;

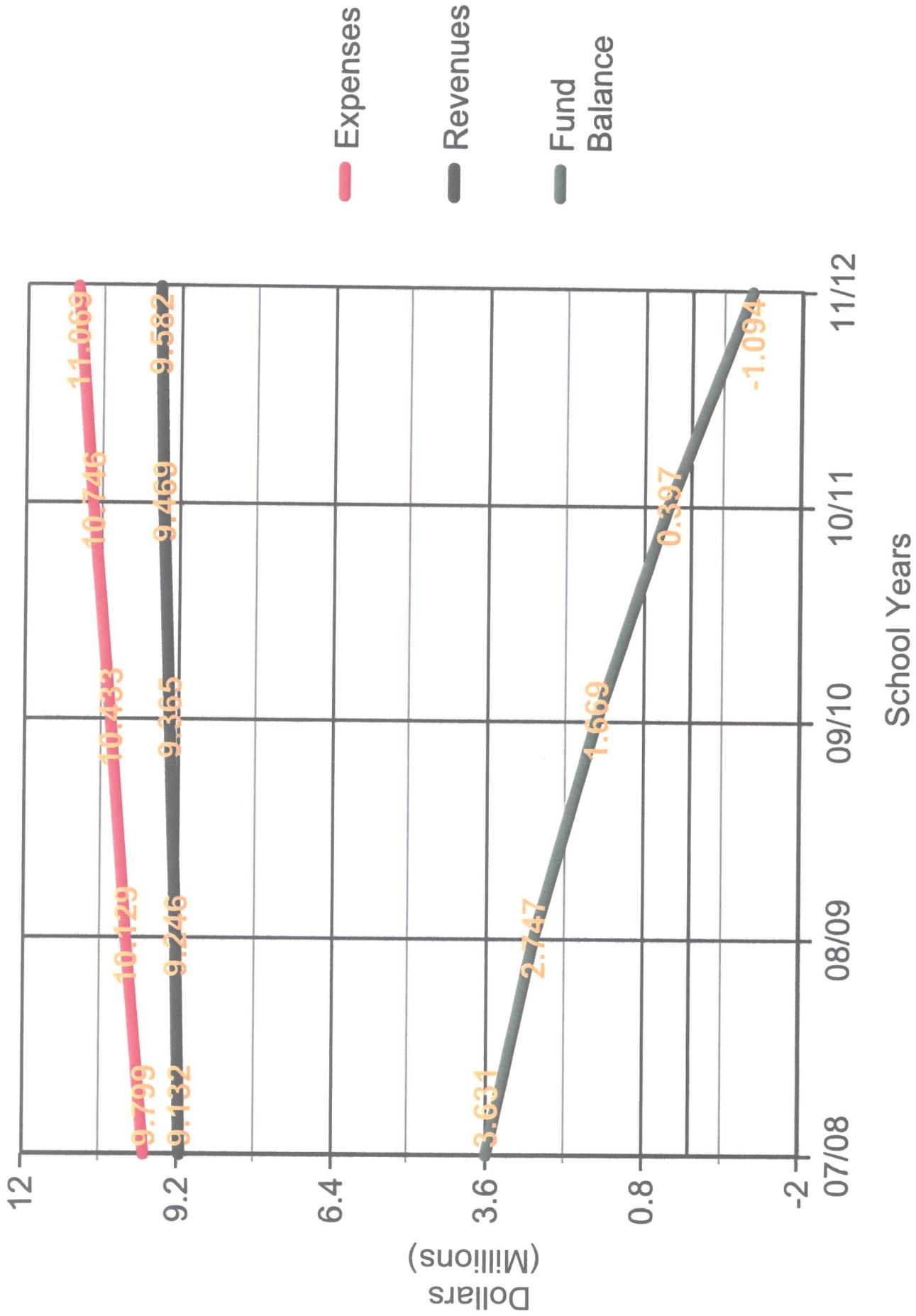
Harmony	Sabine	Winona
Gladewater	Kilgore	Hawkins
Hallsville	Longview	Elysian Fields
Union Grove	Spring Hill	Carthage
Leverett's Chapel	Daingerfield	Lindale
Ore City	Harlton	New Diana
Tatum	Gilmer	Big Sandy
Pittsburg	Pine Tree	

<u>Expense per Student</u>	<u>White Oak</u>	<u>Group Average</u>
Instruction	\$4063 (-7%)	\$4363
Instructional Support	\$1075 (-7%)	\$1156
District Operations	\$1520 (+15%)	\$1325
Central Administration	\$365 (-5%)	\$385
Basic Education	\$7023 (-3%)	\$7227
Payroll	\$5123 (-13%)	\$5888
Debt Service	\$535 (-10%)	\$594
<u>Salary Averages</u>	<u>White Oak</u>	<u>Group Average</u>
Teachers	\$41,133 (+0.3%)	\$41,027
Campus Administrators	\$64,467 (+5.9%)	\$60,877
Central Administration	\$70,800 (-4.7%)	\$74,266
Support Staff	\$43,786 (-4.8%)	\$45,073
<u>Student Ratio To:</u>	<u>White Oak</u>	<u>Group Average</u>
Teachers	13.61 (+1.6%)	13.4
Campus Administrators	246.13 (+2.9%)	239.08
Central Administrators	447.33 (-12.8%)	513.17
Support Staff	157.38 (+45.3%)	108.29
Other Staff	26.39 (+55.2%)	17.01
All Staff	8.06 (+21.8%)	6.62

Five Year Outlook w/ Tax Rate Approval



Five Year Outlook w/o Tax Rate Approval



Comparison of Enrollment and WADA

The gap between District enrollment and WADA is a significant indicator of revenue for a school district. This chart shows the percent increase WADA gives over enrollment for each district in the comparison. The greater the difference between enrollment and WADA is directly related to the financial health of the district.

School District	Enrollment	WADA	% Difference	\$ Per Child
Grand Saline	1159	1675	45%	7899
Prairiland	1097	1670	52%	6989
Dimmitt	1122	1670	49%	6774
Corrigan-Camden	1076	1665	55%	7047
Van Vleck	924	1660	80%	9049
Grandview	1097	1658	51%	7853
Odem-Edroy	1192	1656	39%	6538
Palmer	1134	1653	46%	6730
Melissa	1137	1652	45%	7599
Grape Creek	1096	1645	50%	7000
Floydada	933	1642	76%	8154
Clifton	1178	1638	39%	6338
White Oak	1342	1659	24%	5675

Moving WOISD to the next lowest percent shown would generate 206 more wada and \$945,746 at our current target revenue.

Moving WOISD to the average of the group (52%) would increase WADA by 381 and a \$1,749,171 increase in revenue.

The state average for increase in WADA over enrollment is approximately 38%. This increase would be worth \$660.58 per student at WOISD.